

Revised to reflect amendments adopted through 4-30-13

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2013-14		FY 2014-15	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		(469,264)		(469,264)
CASH FUNDS	469,919		469,919	
FEDERAL FUNDS	574,345		574,345	
OTHER FUNDS				
TOTAL FUNDS	1,044,264	(469,264)	1,044,264	(469,264)

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

This bill changes the distribution of the ICF-MR Reimbursement Fund. The current distribution is: 1) first, \$55,000 for administration of the fund; 2) second, the amount to reimbursement payment of the tax; 3) \$312,000 for community-based programs for persons with developmental disabilities; 4) fourth, \$600,000 or a lesser amount for rates to non-state operated ICF-DD facilities and 5) fifth, the remainder to the General Fund.

The distribution in the bill is: 1) first, \$55,000 for administration of the fund; 2) second, the amount to reimbursement payment of the tax; 3) third, \$312,000 for community-based programs for persons with developmental disabilities; 4) fourth, \$1,000,000 to the General Fund and 5) fifth, the remainder for rates paid to non-state operated ICF-DD facilities.

In the chart at the end of this fiscal note, the estimated revenue for FY 13 is shown applying the current statutory distribution compared to proposed distribution in LB 23. Because current law requires the balance to be deposited into the General Fund after all the other distributions, the change to \$1,000,000 results in a loss to the General Fund of \$469,919. The amount available for rates increases by \$469,919 in cash funds which will generate \$574,345 in federal funds.

Current Law				
	Mosaic	1,800,000	est	
	BSDC	2,630,762	est	
	Total Revenue	4,430,762		
		Cash Fund	Federal Funds	Total
33	Administration	55,000		55,000
	Repayment of the tax:			
348	Non-State ICF-MR	810,000	990,000	1,800,000
421	BSDC	1,183,843	1,446,919	2,630,762
348	Additional Rate Increase	600,000	733,333	1,333,333
421	Community-Based	312,000		312,000
	Subtotal Expenditures	2,960,843	3,170,252	6,131,095
	Balance to the General Fund	1,469,919		
	LB 23			
	FY 14 and FY 15			
	Mosaic	1,800,000	est	
	BSDC	2,630,762	est	
	Total Revenue	4,430,762		
		Cash Fund	Federal Funds	Total
33	Administration	55,000		55,000
	Repayment of the tax:			
348	Non-State ICF-MR	810,000	990,000	1,800,000
421	BSDC	1,183,843	1,446,919	2,630,762
421	Community-Based	312,000		312,000
348	General Fund Transfer	1,000,000		1,000,000
	Subtotal Expenditures	3,360,843		5,797,762
	Remaining for Rate Increases	1,069,919	1,307,679	2,377,598
	Total	4,430,762		
	GF Difference from Current	469,919		
	Difference available for rates	469,919	574,345	